Plann's service and appreciated his knowledge in the field. His dedication to his work and to his community is to be commended.

Dennis was also instrumental in the development of the Fresno County hazardous material spill response plan and was the primary responder for the Department of Agriculture. His drive, dedication and attention to detail were certainly an asset to the county.

Throughout his career in agriculture, Dennis Plann has proven to be a highly effective professional who was always committed to excellence in his work and service to others. As he gets ready to spend much more time with his wife Connie and enjoy other relaxing activities, I wish him good health and a happy retirement.

TRIBUTE TO OFFICER JOHN BOGA

## HON. FORTNEY PETE STARK

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES Wednesday, September 19, 2007

Mr. STARK. Madam Speaker, I rise today to pay tribute to Officer John Boga on his retirement from the City of Newark, California, after serving over 20 years as a police officer and sergeant and over 25 years as a member of the Newark Police Department.

Officer Boga began his career with the Newark Police Department as a reserve police officer in April 1982 and served in this capacity until his promotion to the rank of police officer on June 1, 1987.

Officer Boga was most recently assigned to his third term as the Drug Abuse Resistance Education (D.A.R.E.) Officer. As a D.A.R.E. Officer, Boga has taught a structured D.A.R.E. curriculum to the students in various grades of the eight public elementary schools and one private elementary school in Newark. In 2001, he also became a Gang Resistance Education and Training (G.R.E.A.T.) instructor, which he also taught at the elementary school level.

In addition to his D.A.R.É. and G.R.E.A.T. duties, Officer Boga has also served as an executive board member of the California D.A.R.E. Officers Association, a member of the hostage negotiation and trauma support teams, a member of the California Association of Hostage Negotiators, field training officer, and citizen police academy instructor. He had also held numerous assignments during his tenure including patrol officer, school resource officer, tri-city gang task force officer, Alameda County gang task force officer, reserve coordinator, and first aid/CPR instructor.

Officer Boga has been recognized with many awards, the most recent being the police department's Distinguished Service Medal for his devotion to the department, the community, and the youth in Newark. He was also chosen to become the department's Police Officer of the Year in 1992. Officer Boga was selected as the 2006 California D.A.R.E. Officer of the Year by the members of the California D.A.R.E. Officers Association for his hard work and dedication to the D.A.R.E. program. He was also named the City of Newark Employee of the Year for 2005 for his commitment to the city and for all of his hard work and positive attitude.

I join the Newark Police Department in thanking Officer John Boga for his years of commendable service and devotion to the City of Newark and the community.

515TH FIELD ARTILLERY BATTALION OF WWII

## HON, TED POE

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES Wednesday, September 19, 2007

Mr. POE. Madam Speaker, today I wish to extend my appreciation to the 515th Field Artillery Battalion of World War II as they reunite for the first time since the end of the war. These men of the 515th represent the best of the greatest generation.

Composed of officers and enlisted men from various units around the United States, the 515th was trained to operate the 155mm "Long Tom" guns. From the time that it fired its first rounds in combat until nearly the end of the war, the unit was constantly on the move and involved in combat, supporting various units. Moving steadily northward, the unit finally crossed the Rhine River on a heavy pontoon bridge at Worms, Germany. From here the battalion moved south to the area of Heidelberg and then north again toward the area of Birkenfeld. It was reported that during the month of March the battalion traveled a distance of 557 miles, 153 miles of which were during combat. The 515th fired 3,122 rounds of ammunition during this time.

The 515th rarely stayed in any one place for more than a day or two. Movement was not fast and generally cumbersome since the tractors pulling the "Long Toms" moved at only about 30 miles per hour. Once an area was designated it would sometimes take as much as a day to set up all three gun batteries, coordinate their positions and lay communication lines between the individual guns and battery commands, and then from the battery commands to Headquarters. These men met monumental challenges every day, and courageously faced their obstacles and overcame them.

The 515th Field Artillery Battalion will be remembered for their pivotal role in the United States achieving victory in World War II. These soldiers gave their heart and soul for our country. Their efforts will never be forgotten and their actions will always be remembered. And that's just the way it is.

TRIBUTE TO DR. JOHN HESTIR

## HON. MARION BERRY

OF ARKANSAS

IN THE HOUSE OF REPRESENTATIVES Wednesday, September 19, 2007

Mr. BERRY. Madam Speaker, I rise today to pay tribute to a great Arkansan and a fine citizen of DeWitt, Arkansas. I am proud to recognize Dr. John Hestir in the United States Congress for his 50 years of service as the leading medical professional in DeWitt, Arkansas. He has made numerous invaluable contributions to his community, his state and our Nation.

Originally from Des Arc, Arkansas, John Hestir attended University of Arkansas and later the University of Texas Medical Branch in Galveston, Texas for graduate school. While attending school in Texas, he accepted an offer to serve as the primary doctor of DeWitt, Arkansas.

When Hestir first moved to the small town, DeWitt had limited capacity for medical services. The town had no hospital or ambulance and the closest emergency medical facility was a 12 bed hospital in Stuttgart, which is over a half an hour away by car. However, the sparse amenities did not discourage Hestir from providing the citizens of DeWitt the medical care they needed. With some perseverance and ingenuity Dr. Hestir engineered miracles that went beyond medicine.

Dr. Hestir knew that in order for him to better serve the people of DeWitt he needed an improved medical facility. In 1962, Hestir convinced the mayor, Jim Colvert, to apply for a government grant to build an 18 bed hospital. Today, the hospital has been expanded to a 35 bed facility, serving DeWitt and the surrounding areas. Hospital capacity is not the only expansion happening in DeWitt. With this new hospital and other improved medical care, people are living much longer. When Dr. Hestir first arrived in DeWitt, the life expectancy was 58 for men and 62 for women, today the average stands at 78 for men and 84 for women.

Dr. Hestir embodies the old fashion values of service, leadership and commitment to his community that have made our State and our Nation great. He has dedicated his life to serving the people of DeWitt as a leader in both his profession and his community. On behalf of the United States Congress, I extend congratulations and best wishes to my good friend Dr. John Hestir, for 50 years of outstanding personal and professional achievements.

STATEMENT ON INTRODUCTION OF THE COST OF GOVERNMENT AWARENESS ACT

## HON. RON PAUL

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES Wednesday, September 19, 2007

Mr. PAUL. Madam Speaker, I rise to introduce the Cost of Government Awareness Act, which repeals one of the most deceptive practices of the federal government—income tax withholding. Withholding keeps many Americans ignorant about the true size of the federal tax burden. Withholding is also the reason millions of Americans overpay their income taxes, granting the United States Government interest-free loans. Many of these taxpayers are further misled into thinking the U.S. Government is acting benevolently when they receive "refunds" of money improperly taken from them through withholding!

Collecting taxes via withholding damages the economy because it forces every business in America to waste valuable resources complying with the withholding tax requirements. The Internal Revenue Service is so fanatical about forcing employers to act as de facto federal agents that it once confiscated the assets of a church because the church refused to violate the church's religious beliefs by acting as a tax collector. The IRS sent armed federal agents in this house of worship, even though the church's employees regularly paid taxes.

When the United States Government implemented withholding in 1943, it promised the American people that this would be a "temporary" measure. I am sure my colleagues agree that 64 years is a sufficient lifespan for any "temporary" measure. It is time to end the deceptive practice of withholding and empower taxpayers to reflect upon their tax bill